

**STATE OF DELAWARE MOTOR FUEL TAX ADMINISTRATION
CARRIER RESPONSIBILITIES REGARDING RECORDKEEPING REQUIREMENTS
IN ACCORDANCE WITH THE INTERNATIONAL FUEL TAX AGREEMENT (IFTA)**

IFTA ACCOUNT NUMBER _____

Every carrier shall maintain and preserve detailed mileage and fuel records (by vehicle summarized monthly and/or quarterly) upon which the quarterly fuel tax reports are based. The carrier shall preserve such records for a period of four years from the due date of the report or the date filed, whichever is later. For example, the Second Quarter 1997 tax return is due July 31, 1997. If filed timely, records for this quarter must be preserved and maintained through July 31, 2001; if filed on October 15, 1997, the records must be preserved and maintained through October 15, 2001. Such records shall be made available upon request by any member jurisdiction. In the event the carrier fails to maintain and preserve such records, assessments and penalties shall be imposed. In addition, continued failure to comply will result in suspension or revocation of your operating credentials.

Acceptable Source Documents

An acceptable (required) source document used to verify vehicle mileage and fuel is through the use of an "Individual Vehicle Mileage Record" (trip report). A standardized trip report is suggested and encouraged (a sample trip report can be provided upon request). A trip report must include the following minimum information:

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|---|--|
| 1. Vehicle identification number | 5. Trip beginning and ending odometer/hubometer readings |
| 2. Driver name | 6. Routes of travel |
| 3. Date of the trip | 7. Jurisdictional state miles & total trip miles traveled |
| 4. Trip origin and destination information | |

In addition to maintaining trip reports, the carrier is required to:

- Maintain complete records of all fuel purchased, received, and used in the conduct of business. Separate totals must be compiled for each fuel type used. Fuel records shall contain, but not be limited to: Date of fuel purchase; seller's name and address (machine or credit card imprinted, and address must show state in which sale is made); number of gallons purchased; type of fuel; and unit number or tag number.
- Maintain retail purchase documentation (receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm). Acceptable documentation must include, but shall not be limited to, the following: Date of fuel purchase; seller's name and address (machine or credit card imprinted, and address must show state in which sale is made); purchaser's name; number of gallons purchased; type of fuel; and unit number or tag number.
- Maintain tax-paid bulk fuel documentation. Copies of all bulk delivery tickets and/or receipts must be retained. Distribution records from bulk storage facilities must be maintained distinguishing qualified vehicle fuelings from other uses. Evidence of inventory reconciliation must be maintained to verify completeness of receipt and distribution records. To obtain credit for withdrawals from carrier-owned, tax-paid bulk storage, the following minimum records must be maintained: Date of withdrawal; number of gallons; type of fuel; unit number or tag number; and purchase records to substantiate that tax was paid on all bulk purchases.
- Accumulate monthly and/or quarterly mileage and fuel summaries on a per vehicle basis with a breakdown of jurisdictional miles traveled, and a breakdown of vehicle fuelings.
- Maintain all mileage and fuel records and summary information on an IFTA fleet basis.
- Determine jurisdictional state miles through the use of odometer/hubometer readings at state lines, maps, mileage generation systems, or on board recording devices. State mileage cannot be estimated.
- Ensure that all mileage and fuel records are legible and complete so that the continuous movement and fuel consumption of each vehicle can be audited.
- Ensure that trip reports include all miles traveled by the vehicle including loaded, empty, deadhead, &/or bobtail miles.

I have read and understand my responsibilities regarding record requirements in accordance with IFTA.

IFTA Account Name

Date

Print Name and Title of Authorized Account Representative

Signature

IFTA Unit / Auditor Initials
